



*Memorandum of Understanding*  
*between the*  
**Tulo Centre of Indigenous Economics**  
*and the*  
**First Nations Tax Commission**



*Whereas the First Nations Tax Commission (FNTC) has inherited the research, software and curriculum of the Indian Taxation Advisory Board; and*

*Whereas the Tulo Centre of Indigenous Economics (Tulo Centre) was created as a legacy to the Indian Taxation Advisory Board to provide training and research that supports investment facilitation on First Nation and indigenous lands to First Nations, professionals and others; and*

*Whereas the FNTC and the Tulo Centre share a common view that greater First Nation financial self sufficiency requires more private investment on First Nation lands and that the role of the public sector is to create the public institutions and infrastructure needed for a supportive investment climate; and*

*Whereas the Tulo Centre and FNTC share the objectives of building tax administration, public finance and investment facilitation capacity in First Nations; and*

*Whereas the FNTC has a mandate and requirement in the First Nation Fiscal and Statistical Management Act to provide certified training to First Nation tax administration, support First Nation tax administration capacity development and promote First Nation economic growth; and*

*Whereas the FNTC would like to implement the recommendations of First Nation Tax Administrators Association to create certified and transferable tax administration training to First Nation tax administrators; and*

*Whereas the Tulo Centre will work with Thompson Rivers University to develop an accredited certificate program in First Nations Tax Administration, an accredited certificate in First Nation Public Finance and an accredited certificate in First Nation Economics.*

*Therefore the parties agree as follows:*

- 1. The FNTC will contract with the Tulo Centre to provide certified training to tax administrators and support the development and users of the FNTC's tax administration software; and*
- 2. The contract between the FNTC and the Tulo Centre will be based on a work plan and budget submitted to the FNTC by the Tulo Centre; and*
- 3. That the Tulo Centre can use the research, curriculum and software developed by and for the FNTC to support its certificate programs and research in First Nations tax administration, public finance and economics; and*
- 4. That the FNTC and the Tulo Centre will work together to develop new curriculum and courses as outlined in the FNTC education strategy; and*
- 5. That the FNTC and the Tulo will coordinate their research efforts in areas related to First Nation tax administration, public finance, and economics; and*
- 6. A Tulo Centre-FNTC committee will be created to implement this Memorandum of Understanding.*

*This agreement can be amended with the agreement of both parties.*

*IN WITNESS WHEREOF the parties have executed this Memorandum of Understanding this 10th day of September, 2008.*



**Tulo Centre of Indigenous Economics**



**First Nations Tax Commission**  
**Commission de la fiscalité des premières nations**

Per: \_\_\_\_\_

*Michael Lebourdais*  
\_\_\_\_\_  
Chief Michael Lebourdais, Chair

Per: \_\_\_\_\_

*Manny Jules*  
\_\_\_\_\_  
Chief Commissioner C.J. (Manny) Jules